

**CITY OF SAN JOSE**  
**OFFICE OF THE CITY AUDITOR**  
**Procedure No. M-21**

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**SECOND AUDIT STANDARDS REVIEW**

**Purpose**

To ensure that the audit project complies with the U.S. Comptroller General's *Government Auditing Standards*.

**Background**

The Second Audit Standards Review occurs at the end of the Field Work – Phase II (Evidence Gathering). The intent of the second review is to ascertain that the audit staff has complied with the applicable General Standards and Field Work Standards as described in the **Audit Standards Plan**. This interim review will allow the audit staff to perform any additional work required to satisfy the audit standards before the evidence gathering phase is closed.

**Procedure**

<b>Audit staff</b>	1. Update the Audit Standards Plan to reflect the audit work performed upon completion of the Evidence Gathering phase of the fieldwork.
<b>Audit Standards Plan reviewer</b>	2. At the second Audit Standards Review, review the plan for completeness and verify the items completed to-date. 3. Write any additional questions or comments in the Audit Standards Review Worksheet.
<b>Audit Staff</b>	4. Discuss comments with the reviewer and make changes to the Audit Standards Plan and/or perform any additional fieldwork as necessary. 5. File the Audit Standards Plan and the reviewer's comments in the audit workpapers.